



General Assembly

February Session, 2012

Raised Bill No. 5469

LCO No. 2125

02125_____CE_

Referred to Committee on Commerce

Introduced by:
(CE)

***AN ACT CONCERNING EQUALIZING COMMERCIAL MOTOR
VEHICLE TAXES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2012, and applicable to assessment*
2 *years commencing on or after October 1, 2012*) (a) For assessment years
3 commencing on or after October 1, 2012, no municipality shall collect
4 the property tax with respect to any commercial motor vehicle, as
5 defined in section 14-1 of the general statutes, otherwise taxable in
6 such municipality.

7 (b) Not later than January 31, 2013, and not later than each January
8 thirty-first thereafter, the assessor of each municipality shall send a list
9 that includes the value of all commercial motor vehicles subject to
10 taxation by the municipality to the Department of Motor Vehicles.

11 (c) Not later than August 31, 2013, and not later than each August
12 thirty-first thereafter, the assessor of each municipality shall send a
13 supplemental list that includes the value of all commercial motor
14 vehicles subject to taxation by the municipality that were not included
15 in the list provided under subsection (b) of this section to the

16 Department of Motor Vehicles.

17 Sec. 2. (NEW) (*Effective October 1, 2012, and applicable to assessment*
18 *years commencing on or after October 1, 2012*) (a) For assessment years
19 commencing on or after October 1, 2012, the Commissioner of Motor
20 Vehicles shall calculate and collect the amount of property tax due
21 from each taxpayer for a commercial motor vehicle, as defined in
22 section 14-1 of the general statutes. The amount of tax due shall be
23 based on the value of the commercial motor vehicles included in the
24 lists supplied to the commissioner by the municipalities pursuant to
25 section 1 of this act and the state-wide mill rate determined by the
26 Office of Policy and Management pursuant to section 3 of this act plus
27 an adjustment to cover the costs to the Department of Motor Vehicles
28 for administering the tax collection.

29 (b) The funds collected pursuant to subsection (a) of this section
30 shall be deposited by the commissioner into the commercial motor
31 vehicle property tax equalization account established under section 5
32 of this act.

33 (c) No commercial motor vehicle shall be subject to taxation under
34 section 12-71b of the general statutes, as amended by this act.

35 Sec. 3. (NEW) (*Effective October 1, 2012, and applicable to assessment*
36 *years commencing on or after October 1, 2012*) On or before March thirty-
37 first, annually, commencing March 31, 2013, the Secretary of the Office
38 of Policy and Management shall calculate the average state-wide mill
39 rate for the purpose of levying property tax on commercial motor
40 vehicles, as defined in section 14-1 of the general statutes. The mill rate
41 shall be the average of the mill rates in all municipalities of the state for
42 the immediately preceding assessment year. The secretary shall notify
43 the Commissioner of Motor Vehicles of the state-wide mill rate.

44 Sec. 4. (NEW) (*Effective October 1, 2012, and applicable to assessment*
45 *years commencing on or after October 1, 2012*) (a) On or before July first,
46 annually, commencing July 1, 2013, the tax collector of each

47 municipality shall certify to the Secretary of the Office of Policy and
48 Management, on a form furnished by said secretary, the amount of tax
49 revenue that such municipality, except for the provisions of section 1
50 of this act, would have received with respect to property on the list
51 required under subsection (b) of section 1 of this act, together with
52 such supporting information as said secretary may require. The
53 secretary shall, on or before July fifteenth, annually, certify to the
54 Comptroller the amount due each municipality under the provisions of
55 this subsection and the Comptroller shall draw his order on the
56 Treasurer on or before the thirty-first day of July following and the
57 State Treasurer shall pay the amount thereof from the commercial
58 motor vehicle property tax equalization account to such municipality
59 on or before the fifteenth day of August following.

60 (b) On or before November first, annually, commencing November
61 1, 2013, the tax collector of each municipality shall certify to the
62 Secretary of the Office of Policy and Management, on a form furnished
63 by said secretary, the amount of tax revenue that such municipality,
64 except for the provisions of section 1 of this act, would have received
65 with respect to property on the supplemental list required under
66 subsection (c) of section 1 of this act, together with such supporting
67 information as said secretary may require. The secretary shall, on or
68 before November fifteenth, annually, certify to the Comptroller the
69 amount due each municipality under the provisions of this subsection
70 and the Comptroller shall draw his order on the Treasurer on or before
71 the thirtieth day of November following and the State Treasurer shall
72 pay the amount thereof from the commercial motor vehicle property
73 tax equalization account to such municipality on or before the fifteenth
74 day of December following.

75 Sec. 5. (NEW) (*Effective October 1, 2012, and applicable to assessment*
76 *years commencing on or after October 1, 2012*) There is established an
77 account to be known as the "commercial motor vehicle property tax
78 equalization account" which shall be a separate, nonlapsing account
79 within the General Fund. The account shall contain any moneys

80 required by law to be deposited in the account. Moneys in the account
81 shall be expended by the State Treasurer for the purposes of section 4
82 of this act.

83 Sec. 6. Section 12-71b of the general statutes is repealed and the
84 following is substituted in lieu thereof (*Effective October 1, 2012, and*
85 *applicable to assessment years commencing on and after October 1, 2012*):

86 (a) Any person who owns a motor vehicle, other than a commercial
87 motor vehicle, as defined in section 14-1, which is not registered with
88 the Commissioner of Motor Vehicles on the first day of October in any
89 assessment year and which is registered subsequent to said first day of
90 October but prior to the first day of August in such assessment year
91 shall be liable for the payment of property tax with respect to such
92 motor vehicle in the town where such motor vehicle is subject to
93 property tax, in an amount as hereinafter provided, on the first day of
94 January immediately subsequent to the end of such assessment year.
95 The property tax payable with respect to such motor vehicle on said
96 first day of January shall be in the amount which would be payable if
97 such motor vehicle had been entered in the taxable list of the town
98 where such motor vehicle is subject to property tax on the first day of
99 October in such assessment year if such registration occurs prior to the
100 first day of November. If such registration occurs on or after the first
101 day of November but prior to the first day of August in such
102 assessment year, such tax shall be a pro rata portion of the amount of
103 tax payable if such motor vehicle had been entered in the taxable list of
104 such town on October first in such assessment year to be determined
105 (1) by a ratio, the numerator of which shall be the number of months
106 from the date of such registration, including the month in which
107 registration occurs, to the first day of October next succeeding and the
108 denominator of which shall be twelve, or (2) upon the affirmative vote
109 of the legislative body of the municipality, by a ratio the numerator of
110 which shall be the number of days from the date of such registration,
111 including the day on which the registration occurs, to the first day of
112 October next succeeding and the denominator of which shall be three

113 hundred sixty-five. For purposes of this section the term "assessment
114 year" means the period of twelve full months commencing with
115 October first each year.

116 (b) Whenever any person who owns a motor vehicle, other than a
117 commercial motor vehicle, which has been entered in the taxable list of
118 the town where such motor vehicle is subject to property tax in any
119 assessment year and who, subsequent to the first day of October in
120 such assessment year but prior to the first day of August in such
121 assessment year, replaces such motor vehicle with another motor
122 vehicle, hereinafter referred to as the replacement vehicle, which
123 vehicle may be in a different classification for purposes of registration
124 than the motor vehicle replaced, and provided one of the following
125 conditions is applicable with respect to the motor vehicle replaced: (1)
126 The unexpired registration of the motor vehicle replaced is transferred
127 to the replacement vehicle, (2) the motor vehicle replaced was stolen or
128 totally damaged and proof concerning such theft or total damage is
129 submitted to the assessor in such town, or (3) the motor vehicle
130 replaced is sold by such person within forty-five days immediately
131 prior to or following the date on which such person acquires the
132 replacement vehicle, such person shall be liable for the payment of
133 property tax with respect to the replacement vehicle in the town in
134 which the motor vehicle replaced is subject to property tax, in an
135 amount as hereinafter provided, on the first day of January
136 immediately subsequent to the end of such assessment year. If the
137 replacement vehicle is replaced by such person with another motor
138 vehicle prior to the first day of August in such assessment year, the
139 replacement vehicle shall be subject to property tax as provided in this
140 subsection and such other motor vehicle replacing the replacement
141 vehicle, or any motor vehicle replacing such other motor vehicle in
142 such assessment year, shall be deemed to be the replacement vehicle
143 for purposes of this subsection and shall be subject to property tax as
144 provided herein. The property tax payable with respect to the
145 replacement vehicle on said first day of January shall be the amount by
146 which subparagraph (A) of this subdivision is in excess of

147 subparagraph (B) of this subdivision as follows: (A) The property tax
148 which would be payable if the replacement vehicle had been entered in
149 the taxable list of the town in which the motor vehicle replaced is
150 subject to property tax on the first day of October in such assessment
151 year if such registration occurs prior to the first day of November,
152 however if such registration occurs on or after the first day of
153 November but prior to the first day of August in such assessment year,
154 such tax shall be a pro rata portion of the amount of tax payable if such
155 motor vehicle had been entered in the taxable list of such town on
156 October first in such assessment year to be determined by a ratio, the
157 numerator of which shall be the number of months from the date of
158 such registration, including the month in which registration occurs, to
159 the first day of October next succeeding and the denominator of which
160 shall be twelve, provided if such person, on said first day of October,
161 was entitled to any exemption under section 12-81 which was allowed
162 in the assessment of the motor vehicle replaced, such exemption shall
163 be allowed for purposes of determining the property tax payable with
164 respect to the replacement vehicle as provided [herein] in this
165 subsection; (B) the property tax payable by such person with respect to
166 the motor vehicle replaced, provided if the replacement vehicle is
167 registered subsequent to the thirty-first day of October but prior to the
168 first day of August in such assessment year such property tax payable
169 with respect to the motor vehicle replaced shall, for purposes of the
170 computation herein, be deemed to be a pro rata portion of such
171 property tax to be prorated in the same manner as the amount of tax
172 determined under subparagraph (A) [above] of this subdivision.

173 (c) Any person who owns a commercial motor vehicle [which has
174 been temporarily registered at any time during any assessment year
175 and which has not during such period been entered in the taxable list
176 of any town in the state for purposes of the property tax and with
177 respect to which no permanent registration has been issued during
178 such period, shall be liable for the payment of property tax with
179 respect to such motor vehicle in the town where such motor vehicle is
180 subject to property tax on the first day of January immediately

181 following the end of such assessment year, in an amount as hereinafter
182 provided. The property tax payable shall be in the amount which
183 would be payable if such motor vehicle had been entered in the taxable
184 list of the town where such motor vehicle is subject to property tax on
185 the first day of October in such assessment year] shall be subject to
186 taxation pursuant to sections 1 to 5, inclusive, of this act.

187 (d) Any motor vehicle, other than a commercial motor vehicle,
188 subject to property tax as provided in this section shall, except as
189 otherwise provided in subsection (b) of this section, be subject to such
190 property tax in the town in which such motor vehicle was last
191 registered in the assessment year ending immediately preceding the
192 day on which such property tax is payable as provided in this section.

193 (e) Whenever any motor vehicle, other than a commercial motor
194 vehicle, subject to property tax as provided in this section has been
195 replaced by the owner with another motor vehicle in the assessment
196 year immediately preceding the day on which such property tax is
197 payable, each such motor vehicle shall be subject to property tax as
198 provided in this section.

199 (f) Upon receipt by the assessor in any town of notice from the
200 Commissioner of Motor Vehicles, in a manner as prescribed by said
201 commissioner, with respect to any motor vehicle, other than a
202 commercial motor vehicle, subject to property tax in accordance with
203 the provisions of this section and which has not been entered in the
204 taxable grand list of such town, such assessor shall determine the value
205 of such motor vehicle for purposes of property tax assessment and
206 shall add such value to the taxable grand list in such town for the
207 immediately preceding assessment date and the tax thereon shall be
208 levied and collected by the tax collector. Such property tax shall be
209 payable not later than the first day of February following the first day
210 of January on which the owner of such motor vehicle becomes liable
211 for the payment of property tax with respect to such motor vehicle in
212 accordance with the provisions of this section, subject to any

213 determination in accordance with section 12-142 that such tax shall be
214 due and payable in installments. Said owner may appeal the
215 assessment of such motor vehicle, as determined by the assessor in
216 accordance with this subsection, to the board of assessment appeals
217 next succeeding the date on which the tax based on such assessment is
218 payable, and thereafter, to the Superior Court as provided in section
219 12-117a. If the amount of such tax is reduced upon appeal, the portion
220 thereof which has been paid in excess of the amount determined to be
221 due upon appeal shall be refunded to said owner.

222 (g) Any motor vehicle, other than a commercial motor vehicle,
223 which is not registered in this state shall be subject to property tax in
224 this state if such motor vehicle in the normal course of operation most
225 frequently leaves from and returns to or remains in one or more points
226 within this state, and such motor vehicle shall be subject to such
227 property tax in the town within which such motor vehicle in the
228 normal course of operation most frequently leaves from and returns to
229 or remains, provided when the owner of such motor vehicle is a
230 resident in any town in the state, it shall be presumed that such motor
231 vehicle most frequently leaves from and returns to or remains in such
232 town unless evidence, satisfactory to the assessor in such town, is
233 submitted to the contrary.

234 Sec. 7. Subsection (a) of section 12-71c of the general statutes is
235 repealed and the following is substituted in lieu thereof (*Effective*
236 *October 1, 2012, and applicable to assessment years commencing on and after*
237 *October 1, 2012*):

238 (a) Any person who is liable for property tax in any assessment year
239 in respect to a motor vehicle, other than a commercial motor vehicle, as
240 defined in section 14-1, which in such assessment year is (1) sold by
241 such person with ownership thereof transferred to the purchaser, (2)
242 totally damaged, (3) stolen from such person and not recovered, or (4)
243 removed from this state and registered in another state by such person
244 who concurrently ceases to be a resident of this state, shall be entitled

245 to a property tax credit in the town in which such person is liable for
 246 property tax in respect to such motor vehicle to be applied against any
 247 property tax for which such person is liable in such town in the
 248 assessment year in which such motor vehicle is sold, damaged, stolen
 249 or removed and registered as provided in this section, or in the
 250 assessment year next following. Such property tax credit shall be a pro
 251 rata portion of the tax payable in respect to such motor vehicle for the
 252 assessment year in which it is so sold, damaged, stolen or removed
 253 and registered to be determined by a ratio, the numerator of which
 254 shall be the number of full months from the date such motor vehicle is
 255 so sold, damaged, stolen or removed and registered, to the first day of
 256 October next succeeding and the denominator of which shall be
 257 twelve, provided [(1)] (A) such credit shall not be allowed in such
 258 assessment year next following if property tax paid in respect to such
 259 motor vehicle, for the assessment year in which such motor vehicle is
 260 so sold, damaged, stolen or removed and registered, is allowed in
 261 reduction of property tax due in respect to another motor vehicle
 262 replacing such motor vehicle as provided under subsection (b) of
 263 section 12-71b, as amended by this act, or [(2)] (B) in the event such
 264 credit is allowed in the assessment year in which such motor vehicle is
 265 so sold, damaged, stolen or removed and registered, the property tax
 266 paid in respect to such motor vehicle for such assessment year shall
 267 not be allowed in reduction of property tax due in respect to another
 268 motor vehicle replacing such motor vehicle as provided under
 269 subsection (b) of section 12-71b, as amended by this act.

270 Sec. 8. Section 12-146 of the general statutes is repealed and the
 271 following is substituted in lieu thereof (*Effective October 1, 2012, and*
 272 *applicable to assessment years commencing on and after October 1, 2012*):

273 Unless the context otherwise requires, wherever used in this section,
 274 "tax" includes each property tax and each installment and part thereof
 275 due to a municipality as it may have been increased by interest, fees
 276 and charges. If any tax due in a single installment or if any installment
 277 of any tax due in two or more installments is not paid in full (1) on or

278 before the first day of the month next succeeding the month in which it
279 became due and payable, or if not due and payable on the first day of
280 the month, (2) on or before the same date of the next succeeding month
281 corresponding to that of the month on which it became due and
282 payable, the whole or such part of such installment as is unpaid shall
283 thereupon be delinquent and shall be subject to interest from the due
284 date of such delinquent installment. Except for unpaid real estate taxes
285 the collection of which was, or is, deferred under the provisions of
286 section 12-174, and any predecessor and successor thereto, which
287 unpaid real estate taxes continue to be subject to the provisions of such
288 deferred collection statutes, the delinquent portion of the principal of
289 any tax shall be subject to interest at the rate of eighteen per cent per
290 annum from the time when it became due and payable until the same
291 is paid, subject to a minimum interest charge of two dollars which any
292 municipality, by vote of its legislative body, may elect not to impose,
293 and provided, in any computation of such interest, under any
294 provision of this section, each fractional part of a month in which any
295 portion of the principal of such tax remains unpaid shall be considered
296 to be equivalent to a whole month. Each addition of interest shall
297 become, and shall be collectible as, a part of such tax. Interest shall
298 accrue at said rate until payment of such taxes due notwithstanding
299 the entry of any judgment in favor of the municipality against the
300 taxpayer or the property of the taxpayer. Except as hereinafter
301 specified for taxes representing two or more items of property, the
302 collector shall not receive any partial payment of a delinquent tax
303 which is less than the total accrued interest on the principal of such tax
304 up to the date of payment and shall apply each partial payment to the
305 wiping out of such interest before making any application thereof to
306 the reduction of such principal; provided, whenever the first partial
307 payment is made after delinquency, interest from the due date of such
308 delinquent tax to the date of such partial payment shall be figured on
309 the whole or such part of the principal of such tax as is unpaid at the
310 beginning of delinquency and provided, whenever a subsequent
311 partial payment of such tax is made, interest shall be figured from the

312 date of payment of the last-preceding, to the date of payment of such
313 subsequent, partial payment on the whole or such balance of the
314 principal of such tax as remains unpaid on the date of the last-
315 preceding partial payment. If any tax, at the time of assessment or
316 because of a subsequent division, represents two or more items of
317 property, the collector may receive payment in full of such part of the
318 principal and interest of such tax as represents one or more of such
319 items, even though interest in full on the entire amount of the principal
320 of such tax has not been received up to the date of such payment; in
321 which event, interest on the remaining portion of the principal of any
322 such tax shall be computed, as the case may be, from the due date of
323 such tax if no other payment after delinquency has been made or from
324 the last date of payment of interest in full on the whole amount or
325 unpaid balance of the principal of such delinquent tax if previous
326 payment of interest has been made. Each collector shall keep a separate
327 account of such interest and the time when the same has been received
328 and shall pay over the same to the treasurer of the municipality of the
329 collector as a part of such tax. No tax or installment thereof shall be
330 construed to be delinquent under the provisions of this section if the
331 envelope containing the amount due as such tax or installment, as
332 received by the tax collector of the municipality to which such tax is
333 payable, bears a postmark showing a date within the time allowed by
334 statute for the payment of such tax or installment. Any municipality
335 may, by vote of its legislative body, require that any delinquent
336 property taxes applicable with respect to a motor vehicle, other than a
337 commercial motor vehicle, as defined in section 14-1, shall be paid only
338 in cash or by certified check or money order. Any municipality
339 adopting such requirement may provide that such requirement shall
340 only be applicable to delinquency exceeding a certain period in
341 duration as determined by such municipality. Any municipality shall
342 waive all or a portion of the interest due and payable under this
343 section on a delinquent tax with respect to a taxpayer who has
344 received compensation under chapter 968 as a crime victim.

345 Sec. 9. Section 12-704c of the 2012 supplement to the general statutes

346 is repealed and the following is substituted in lieu thereof (*Effective*
347 *October 1, 2012, and applicable to taxable years commencing on and after*
348 *January 1, 2012*):

349 (a) Any resident of this state, as defined in subdivision (1) of
350 subsection (a) of section 12-701, subject to the tax under this chapter for
351 any taxable year shall be entitled to a credit in determining the amount
352 of tax liability under this chapter, for all or a portion, as permitted by
353 this section, of the amount of property tax, as defined in this section,
354 first becoming due and actually paid during such taxable year by such
355 person on such person's primary residence or motor vehicle, other
356 than a commercial motor vehicle, as defined in section 14-1, in
357 accordance with this section, provided in the case of a person who files
358 a return under the federal income tax for such taxable year as an
359 unmarried individual, a married individual filing separately or a head
360 of household, one motor vehicle other than a commercial motor
361 vehicle shall be eligible for such credit and in the case of a husband
362 and wife who file a return under federal income tax for such taxable
363 year as married individuals filing jointly, no more than two motor
364 vehicles, other than commercial motor vehicles, shall be eligible for a
365 credit under the provisions of this section.

366 (b) The credit allowed under this section shall not exceed two
367 hundred fifteen dollars for the taxable year commencing on or after
368 January 1, 1997, and prior to January 1, 1998; for taxable years
369 commencing on or after January 1, 1998, but prior to January 1, 1999,
370 three hundred fifty dollars; for taxable years commencing on or after
371 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five
372 dollars; for taxable years commencing on or after January 1, 2000, but
373 prior to January 1, 2003, five hundred dollars; for taxable years
374 commencing on or after January 1, 2003, three hundred fifty dollars;
375 for taxable years commencing on or after January 1, 2005, but prior to
376 January 1, 2006, three hundred fifty dollars; for taxable years
377 commencing on or after January 1, 2006, but prior to January 1, 2011,
378 five hundred dollars; and for taxable years commencing on or after

379 January 1, 2011, three hundred dollars. In the case of any husband and
380 wife who file a return under the federal income tax for such taxable
381 year as married individuals filing a joint return, the credit allowed, in
382 the aggregate, shall not exceed such amounts for each such taxable
383 year.

384 (c) (1) (A) For taxable years commencing prior to January 1, 2000, in
385 the case of any such taxpayer who files under the federal income tax
386 for such taxable year as an unmarried individual whose Connecticut
387 adjusted gross income exceeds fifty-two thousand five hundred
388 dollars, the amount of the credit that exceeds one hundred dollars shall
389 be reduced by ten per cent for each ten thousand dollars, or fraction
390 thereof, by which the taxpayer's Connecticut adjusted gross income
391 exceeds said amount.

392 (B) For taxable years commencing on or after January 1, 2000, but
393 prior to January 1, 2001, in the case of any such taxpayer who files
394 under the federal income tax for such taxable year as an unmarried
395 individual whose Connecticut adjusted gross income exceeds fifty-
396 three thousand five hundred dollars, the amount of the credit that
397 exceeds one hundred dollars shall be reduced by ten per cent for each
398 ten thousand dollars, or fraction thereof, by which the taxpayer's
399 Connecticut adjusted gross income exceeds said amount.

400 (C) For taxable years commencing on or after January 1, 2001, but
401 prior to January 1, 2004, in the case of any such taxpayer who files
402 under the federal income tax for such taxable year as an unmarried
403 individual whose Connecticut adjusted gross income exceeds fifty-four
404 thousand five hundred dollars, the amount of the credit shall be
405 reduced by ten per cent for each ten thousand dollars, or fraction
406 thereof, by which the taxpayer's Connecticut adjusted gross income
407 exceeds said amount.

408 (D) For taxable years commencing on or after January 1, 2004, but
409 prior to January 1, 2007, in the case of any such taxpayer who files
410 under the federal income tax for such taxable year as an unmarried

411 individual whose Connecticut adjusted gross income exceeds fifty-five
412 thousand dollars, the amount of the credit shall be reduced by ten per
413 cent for each ten thousand dollars, or fraction thereof, by which the
414 taxpayer's Connecticut adjusted gross income exceeds said amount.

415 (E) For taxable years commencing on or after January 1, 2007, but
416 prior to January 1, 2008, in the case of any such taxpayer who files
417 under the federal income tax for such taxable year as an unmarried
418 individual whose Connecticut adjusted gross income exceeds fifty-five
419 thousand five hundred dollars, the amount of the credit shall be
420 reduced by ten per cent for each ten thousand dollars, or fraction
421 thereof, by which the taxpayer's Connecticut adjusted gross income
422 exceeds said amount.

423 (F) For taxable years commencing on or after January 1, 2008, but
424 prior to January 1, 2011, in the case of any such taxpayer who files
425 under the federal income tax for such taxable year as an unmarried
426 individual whose Connecticut adjusted gross income exceeds fifty-six
427 thousand five hundred dollars, the amount of the credit shall be
428 reduced by ten per cent for each ten thousand dollars, or fraction
429 thereof, by which the taxpayer's Connecticut adjusted gross income
430 exceeds said amount.

431 (G) For taxable years commencing on or after January 1, 2011, but
432 prior to January 1, 2013, in the case of any such taxpayer who files
433 under the federal income tax for such taxable year as an unmarried
434 individual whose Connecticut adjusted gross income exceeds fifty-six
435 thousand five hundred dollars, the amount of the credit shall be
436 reduced by fifteen per cent for each ten thousand dollars, or fraction
437 thereof, by which the taxpayer's Connecticut adjusted gross income
438 exceeds said amount.

439 (H) For taxable years commencing on or after January 1, 2013, but
440 prior to January 1, 2014, in the case of any such taxpayer who files
441 under the federal income tax for such taxable year as an unmarried
442 individual whose Connecticut adjusted gross income exceeds sixty

443 thousand five hundred dollars, the amount of the credit shall be
444 reduced by fifteen per cent for each ten thousand dollars, or fraction
445 thereof, by which the taxpayer's Connecticut adjusted gross income
446 exceeds said amount.

447 (I) For taxable years commencing on or after January 1, 2014, but
448 prior to January 1, 2015, in the case of any such taxpayer who files
449 under the federal income tax for such taxable year as an unmarried
450 individual whose Connecticut adjusted gross income exceeds
451 sixty-two thousand five hundred dollars, the amount of the credit shall
452 be reduced by fifteen per cent for each ten thousand dollars, or fraction
453 thereof, by which the taxpayer's Connecticut adjusted gross income
454 exceeds said amount.

455 (J) For taxable years commencing on or after January 1, 2015, in the
456 case of any such taxpayer who files under the federal income tax for
457 such taxable year as an unmarried individual whose Connecticut
458 adjusted gross income exceeds sixty-four thousand five hundred
459 dollars, the amount of the credit shall be reduced by fifteen per cent for
460 each ten thousand dollars, or fraction thereof, by which the taxpayer's
461 Connecticut adjusted gross income exceeds said amount.

462 (2) In the case of any such taxpayer who files under the federal
463 income tax for such taxable year as a married individual filing
464 separately whose Connecticut adjusted gross income exceeds fifty
465 thousand two hundred fifty dollars, the amount of the credit shall be
466 reduced by fifteen per cent for each five thousand dollars, or fraction
467 thereof, by which the taxpayer's Connecticut adjusted gross income
468 exceeds said amount.

469 (3) In the case of a taxpayer who files under the federal income tax
470 for such taxable year as a head of household whose Connecticut
471 adjusted gross income exceeds seventy-eight thousand five hundred
472 dollars, the amount of the credit shall be reduced by fifteen per cent for
473 each ten thousand dollars or fraction thereof, by which the taxpayer's
474 Connecticut adjusted gross income exceeds said amount.

475 (4) In the case of a taxpayer who files under federal income tax for
476 such taxable year as married individuals filing jointly whose
477 Connecticut adjusted gross income exceeds one hundred thousand five
478 hundred dollars, the amount of the credit shall be reduced by fifteen
479 per cent for each ten thousand dollars, or fraction thereof, by which the
480 taxpayer's Connecticut adjusted gross income exceeds said amount.

481 (d) The credit allowed under the provisions of this section shall be
482 available for any person leasing a motor vehicle, other than a
483 commercial motor vehicle, pursuant to a written agreement for a term
484 of more than one year. Such lessee shall be entitled to the credit in
485 accordance with the provisions of this section for the taxes actually
486 paid by the lessor or lessee on such leased vehicle, provided the lessee
487 was lawfully in possession of [the] such motor vehicle at such time
488 when the taxes first became due. The lessor shall provide the lessee
489 with documentation establishing, to the satisfaction of the
490 Commissioner of Revenue Services, the amount of property tax paid
491 during the time period in which the lessee was lawfully in possession
492 of [the] such motor vehicle. The lessor of the motor vehicle shall not be
493 entitled to a credit under the provisions of this section.

494 (e) The credit may only be used to reduce such qualifying taxpayer's
495 tax liability for the year for which such credit is applicable and shall
496 not be used to reduce such tax liability to less than zero.

497 (f) The amount of tax due pursuant to sections 12-705 and 12-722
498 shall be calculated without regard to this credit.

499 (g) For the purposes of this section: (1) "Property tax" means the
500 amount of property tax exclusive of any interest, fees or charges
501 thereon for which a taxpayer is liable, or in the case of any husband
502 and wife who file a return under the federal income tax for such
503 taxable year as married individuals filing a joint return, for which the
504 husband or wife or both are liable, to a Connecticut political
505 subdivision on the taxpayer's primary residence or motor vehicles; (2)
506 "motor vehicle" means a motor vehicle, as defined in section 14-1,

507 which is privately owned or leased; and (3) property tax first becomes
508 due, if due and payable in a single installment, on the date designated
509 by the legislative body of the municipality as the date on which such
510 installment shall be due and payable and, if due and payable in two or
511 more installments, on the date designated by the legislative body of
512 the municipality as the date on which such installment shall be due
513 and payable or, at the election of the taxpayer, on the date designated
514 by the legislative body of the municipality as the date on which any
515 earlier installment of such tax shall be due and payable.

516 Sec. 10. Section 12-122a of the general statutes is repealed and the
517 following is substituted in lieu thereof (*Effective October 1, 2012, and*
518 *applicable to assessment years commencing on and after October 1, 2012*):

519 Any municipality which has more than one taxing district may by a
520 majority vote of its legislative body set a uniform city-wide mill rate
521 for taxation of motor vehicles, other than commercial motor vehicles,
522 as defined in section 14-1, except that if the charter of such
523 municipality provides that any mill rate for property tax purposes
524 shall be set by the board of finance of such municipality, such uniform
525 city-wide mill rate may be set by a majority vote of such board of
526 finance.

527 Sec. 11. Section 12-144a of the general statutes is repealed and the
528 following is substituted in lieu thereof (*Effective October 1, 2012, and*
529 *applicable to assessment years commencing on and after October 1, 2012*):

530 Irrespective of the provisions of sections 12-142 and 12-144, the
531 appropriating body of each municipality, upon approving any budget
532 calling for the laying of a tax on property, shall determine whether
533 such tax as it applies to motor vehicles, other than commercial motor
534 vehicles, as defined in section 14-1, shall be due and payable in a single
535 installment.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2012, and applicable to assessment years commencing on or after October 1, 2012</i>	New section
Sec. 2	<i>October 1, 2012, and applicable to assessment years commencing on or after October 1, 2012</i>	New section
Sec. 3	<i>October 1, 2012, and applicable to assessment years commencing on or after October 1, 2012</i>	New section
Sec. 4	<i>October 1, 2012, and applicable to assessment years commencing on or after October 1, 2012</i>	New section
Sec. 5	<i>October 1, 2012, and applicable to assessment years commencing on or after October 1, 2012</i>	New section
Sec. 6	<i>October 1, 2012, and applicable to assessment years commencing on and after October 1, 2012</i>	12-71b
Sec. 7	<i>October 1, 2012, and applicable to assessment years commencing on and after October 1, 2012</i>	12-71c(a)
Sec. 8	<i>October 1, 2012, and applicable to assessment years commencing on and after October 1, 2012</i>	12-146
Sec. 9	<i>October 1, 2012, and applicable to taxable years commencing on and after January 1, 2012</i>	12-704c

Sec. 10	<i>October 1, 2012, and applicable to assessment years commencing on and after October 1, 2012</i>	12-122a
Sec. 11	<i>October 1, 2012, and applicable to assessment years commencing on and after October 1, 2012</i>	12-144a

Statement of Purpose:

To equalize the mill rate for commercial motor vehicles.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]